

GHANA REVENUE AUTHORITY

In case of reply the number and date of the letter should be quoted



GRA

CUSTOMS DIVISION
Ghana Revenue Authority
P. O. Box 68
ACCRA

Our Ref. No.
Your Ref. No.

Tel. No. 233-302-953407

8th May, 2019

**JANET FOREST
J. FOREST CONSULTING,
5604 Chevy Chase Parkway, NW**

Dear Ms. Forest,

RE: RULING REQUEST ON D. LIGHT X1000 SOLAR SYSTEM WITH TV

This is with reference to your letter dated 18th March 2019 requesting for a Classification Ruling from the Ghana Customs Administration on D. LIGHT x 1000, D. LIGHT x 850, and D. LIGHT x 740 SOLAR HOME SYSTEMS.

The product, as presented to Customs, comes in a box in the configurations as stated above, and consists of:

1. Solar panel
2. Control Unit (with battery)
3. Tubes and bulbs
4. Radio
5. Torch
6. Cell Phone Charger
7. Television set
8. Adaptor appropriate for that model

The television is however boxed separately for reasons of convenience.

The system works by having any of the accessories above plugged into the solar system, either to provide lighting, or in the case of the television or radio, to provide entertainment or information.

The Classification Committee of the Customs Technical Services Bureau (CTSB) has decided to classify the product (s) as a set.

As presented therefore, the product has two competing Headings:

1. Heading 85.28: Because the Television set appears to be the most essential component in terms of its value, size, and weight, in comparison to the other accessories.

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2. Heading 85.01: Because the solar system appears to be performing a very important function, viz, that of serving as the source of power for all the accessories, all of which cannot function without the solar system.

In deciding on these two competing headings, the Committee decided to adopt the solar system as the most important component in this set, as per the reasons stated above in point No. 2.

The system is therefore classifiable under Heading 85.01, Subheading 8501.61, by application of GIR 1, 3(b), and 6.

The Import Duty rate is 5%, with the VAT rate being 12.5 %, as per the Common External Tariff (CET) of ECOWAS. These rates are however subject to change without notice.

However, in keeping with your initial request to have this issue referred to the World Customs Organization (WCO), the Classification Committee has decided to forward this case to the Harmonized System Committee (HSC) of the WCO in September 2019 for a final determination of the matter.

Please don't hesitate to write to us on this or any other matter in the near future.

Yours Faithfully,



ENA BLEGE
CHIEF REVENUE OFFICER, CTSB
CHAIRMAN, CLASSIFICATION COMMITTEE

cc: Ag. Assistant Commissioner, CTSB
Deputy Head, CTSB

